

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

C A Beard Memorial School Corp (3455)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11100 Elementary	\$1,616,153	\$1,396,902	\$1,393,351	-14%	0%
	11200 Middle/Junior High	\$0	\$966,297	\$1,075,962	n/a	11%
	11300 High School	\$1,496,994	\$1,333,346	\$1,454,831	-3%	9%
	11420 Agriculture B	\$49,765	\$42,215	\$48,989	-2%	16%
	11450 Consumer and Homemaking	\$46,930	\$81,502	\$88,689	89%	9%
	11900 Other Regular Programs	\$11,857	\$2,931	\$4,155	-65%	42%
	11920 Project 4R	\$47,028	\$0	\$0	-100%	n/a
	12100 Gifted and Talented	\$10,640	\$1,470	\$0	-100%	-100%
	12210 Mild Mental Handicap	\$42,325	\$54,189	\$55,300	31%	2%
	12350 Homebound	\$0	\$1,240	\$967	n/a	-22%
	12520 Compensatory	\$0	\$12,058	\$0	n/a	-100%
	12710 Equal Opportunity At Risk	\$16,795	\$0	\$0	-100%	n/a
	12900 Other Special Programs	\$0	\$0	\$0	n/a	n/a
	14100 Elementary	-\$7,756	\$0	\$0	n/a	n/a
	14300 High School	\$16,970	\$10,894	\$5,531	-67%	-49%
	16100 Remediation Testing	\$5,185	\$26,005	\$38,932	> 500%	50%
	16200 Preventive Remediation	\$24,432	\$55,301	\$47,324	94%	-14%
	21520 Speech Pathology Services	\$33,431	\$43,400	\$44,204	32%	2%
	22220 School Library	\$92,111	\$179,456	\$134,603	46%	-25%
	22250 Computer Assisted Instruction Services	\$0	\$78,562	\$0	n/a	-100%
	22290 Other Education Media Services	\$0	\$0	\$0	n/a	n/a
	24100 Office of the Principal Services	\$345,690	\$563,294	\$564,721	63%	0%
	25810 Direction of Rental Services	\$9,246	\$22,295	\$21,917	137%	-2%
	25820 Textbooks and Repairs	\$86,299	\$157,818	\$145,459	69%	-8%
	25860 Textbooks and Workbooks	\$0	\$11,945	\$0	n/a	-100%
	25890 Other Textbook Resale Services	\$7,578	\$0	\$0	-100%	n/a
	26497 Teachers Retirement Fund	\$125,035	\$245,499	\$261,993	110%	7%
	41100 Transfer Tuition	\$852	\$12,617	\$12,303	> 500%	-2%
	41300 Area Vocational Schools	\$18,082	\$164,153	\$119,557	> 500%	-27%
	41400 Joint Services and Supply	\$388,879	\$804,041	\$423,204	9%	-47%
	41900 Other	\$0	\$206	\$0	n/a	-100%
Student Academic Achievement Total		\$4,484,518	\$6,267,636	\$5,941,995	33%	-5%
Student Instructional Support						
	21220 Counseling Services	\$115,956	\$143,312	\$202,236	74%	41%
	21320 Medical Services	\$4,813	\$2,546	\$4,272	-11%	68%
	21340 Nurse Services	\$34,547	\$39,344	\$45,470	32%	16%
	21390 Other Health Services	\$202	\$0	\$0	-100%	n/a
	22110 Service Area Direction	\$9,580	\$0	\$0	-100%	n/a
	22120 Instruction & Curriculum Development	\$69,120	\$67,176	\$40,576	-41%	-40%

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	22130 Instructional Staff Training Services	\$0	\$20,196	\$21,800	n/a	8%
	23110 Service Area Direction	\$17,317	\$13,198	\$16,446	-5%	25%
	23120 Service Area Assistants	\$5,423	\$21,321	\$4,523	-17%	-79%
	23210 Office of the Superintendent	\$118,545	\$195,844	\$271,638	129%	39%
	23290 Other Executive Administrative Services	\$0	\$0	\$6,255	n/a	n/a
	26710 Technology Support and Maintenance	\$0	\$57,367	\$84,323	n/a	47%
Student Instructional Support Total		\$375,502	\$560,304	\$697,540	86%	24%
Overhead and Operational						
	23150 Legal Services	\$3,613	\$13,768	\$28,028	> 500%	104%
	23160 Promotion Expenses	\$1,997	\$4,839	\$4,847	143%	0%
	23230 Staff Relations and Negotiations	\$11,082	\$13,606	\$32,765	196%	141%
	25110 Office of the Business Manager	\$0	\$0	\$22,244	n/a	n/a
	25291 Refund of Revenue	\$0	\$0	\$68	n/a	n/a
	25292 Petty Cash	\$126	\$392	\$200	59%	-49%
	25295 Bank Service Charge	\$0	\$0	\$90	n/a	n/a
	25299 Other	\$0	\$700	\$23,287	n/a	> 500%
	25360 Rent of Buildings & Equipment	\$8,879	\$0	\$0	-100%	n/a
	25420 Maintenance of Buildings	\$540,056	\$1,178,199	\$1,242,654	130%	5%
	25430 Maintenance of Grounds	\$11,496	\$18,233	\$17,613	53%	-3%
	25440 Maintenance of Equipment	\$5,499	\$139,825	\$145,633	> 500%	4%
	25450 Vehicle Maintenance (other than buses)	\$2,104	\$2,535	\$907	-57%	-64%
	25470 Insurance (other than buses)	\$66,304	\$132,738	\$124,693	88%	-6%
	25510 Service Area Direction	\$58,447	\$68,573	\$88,194	51%	29%
	25520 Vehicle Operation	\$195,142	\$301,541	\$296,477	52%	-2%
	25530 Monitoring Services	\$3,105	-\$438	\$1,446	-53%	n/a
	25540 Vehicle Servicing and Maintenance	\$294,871	\$203,155	\$184,464	-37%	-9%
	25550 Purchase of School Buses	\$158,400	\$138,114	\$210,497	33%	52%
	25560 Insurance on Buses	\$11,059	\$22,044	\$30,919	180%	40%
	25570 Insurance on Pupils	\$0	\$2,000	\$0	n/a	-100%
	25590 Other Pupil Transportation Services	\$716	\$2,074	\$1,623	127%	-22%
	25610 Service Area Direction	\$22,250	\$23,547	\$25,072	13%	6%
	25620 Food Preparation and Dispensing	\$129,296	\$214,298	\$208,857	62%	-3%
	25640 Food Purchases	\$132,098	\$117,862	\$128,504	-3%	9%
	25690 Other Food Services	\$36,461	\$17,563	\$30,795	-16%	75%
	25920 Ditch Assessments	\$56	\$21	\$0	-100%	-100%
	26200 Planning, Research, Develop., & Evaluation	\$520	\$0	\$0	-100%	n/a
	26495 Official Bonds	\$0	\$825	\$1,290	n/a	56%
	26499 Other	\$0	\$98,837	\$119,548	n/a	21%
	26600 Data Processing	\$24,049	\$0	\$4,390	-82%	n/a
	26900 Other Staff Services	\$293	\$0	\$500	71%	n/a

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	31000 Direction of Community Services	\$0	\$0	\$99	n/a	n/a
	32000 Community Recreation	\$37,194	\$55,555	\$55,555	49%	0%
	34000 Athletic Coaches	\$29,612	\$69,573	\$72,220	144%	4%
	49200 Scholarships	\$0	\$0	\$60,500	n/a	n/a
	52200 Temporary Loans, INTEREST ON DEBT	\$8,765	\$0	\$0	-100%	n/a
Overhead and Operational Total		\$1,793,491	\$2,839,981	\$3,163,978	76%	11%
Nonoperational						
	25320 Land Acquisition and Development	\$4,898	\$3,211	\$10,664	118%	232%
	25330 Professional Services	\$9,863	\$1,108	\$788	-92%	-29%
	25340 Educational Specifications Development	\$0	\$0	\$0	n/a	n/a
	25350 Building Acquisition/Construction/Improvement	\$8,932	\$0	\$0	-100%	n/a
	25351 Building Acquisition/Construction/Improvement	\$0	\$35,088	\$29,660	n/a	-15%
	25380 Purchase of Mobile or Fixed Equipment	\$127,536	\$99,929	\$152,578	20%	53%
	25390 Other Facilities Acquisition & Construction	\$54,406	\$88,787	\$94,358	73%	6%
	53100 Buildings, LEASE RENTAL	\$484,935	\$827,222	\$834,444	72%	1%
	54100 Veterans' Memorial Loan, ADVANCEMENTS & OBLIGA	\$9,090	\$0	\$0	-100%	n/a
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$145,942	\$1,246,407	\$779,425	434%	-37%
Nonoperational Total		\$845,601	\$2,301,751	\$1,901,917	125%	-17%
prorated						
	26491 PERF	\$41,298	\$41,504	\$56,966	38%	37%
	26492 Social Security	\$351,690	\$463,507	\$506,655	44%	9%
	26493 Workmen's Compensation	\$19,980	\$23,672	\$12,119	-39%	-49%
	26494 Group Insurance	\$422,552	\$950,505	\$1,253,686	197%	32%
	26496 Unemployment Compensation	\$1,481	\$0	\$4,188	183%	n/a
prorated Total		\$837,002	\$1,479,188	\$1,833,614	119%	24%
Not Categorized						
	39000 Other Community Services	\$66	\$0	\$0	-100%	n/a
Not Categorized Total		\$66	\$0	\$0	-100%	n/a

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$5,143,334	\$7,373,534	\$7,326,156	42%	-1%	61.7%	54.8%	54.1%
Student Instructional Support	\$429,693	\$668,019	\$837,596	95%	25%	5.2%	5.0%	6.2%
Overhead and Operational	\$1,917,486	\$3,105,557	\$3,473,374	81%	12%	23.0%	23.1%	25.7%

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	Nonoperational	\$845,601	\$2,301,751	\$1,901,917	125%	-17%	10.1%	17.1%	14.0%
	Not Categorized	\$66	\$0	\$0					
	Grand Total	\$8,336,180	\$13,448,861	\$13,539,043	62%	1%			

	FY1997	FY2006	FY2007
Student Instructional Expenditures (Academic Achievement plus Support)	66.9%	59.8%	60.3%